| Willard (| City |
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| | ITY |

| June | 30. | 2006 | |
|------|-----|--------|--|
| | | ENDING | |

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

On or before the first regularly scheduled city council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.

| I, the undersi | gned, certify that the attached | budget document is a true and correct copy of the |
|----------------|------------------------------------------------|------------------------------------------------------------------------------------------------------------|
| budget of | Willard | City for the fiscal year ending |
| June 30, 20 | 0_06 as approved and adopted | by resolution or ordinance dated June 9, 2005. |
| A | public hearing meeting the req | uirements specified in Utah Code section (indicate |
| which): | | |
| [x] 10 | -6-113-118 (no increase in tax | rate - final budget adopted by June 22); |
| [] 59 | -2-918-920 (increase in tax rat | e - final budget adopted by August 17) |
| | | |
| was held on | June 9 | , 20_05_ for all budgetary funds. |
| | | Signed: Suit Sellen |
| Subscribed a | nd sworn to this day | (Budget Officer) |
| of Jul | y, 20 <u>05</u> . Sarker (Notary Public) | DEBRA BARKER NOTARY PUBLIC • STATE OF UTAH 80 WEST 50 SOUTH WILLARD, UT 84340 COMM. EXP. AUG. 15, 2006 |

| Willard City | |
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| Governmental Unit | |

| 2005-06 | |
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| Fiscal Year | |

GENERAL FUND REVENUES

| | L FUND REVENUES | Prior Year | | Ensuing Year |
|--------------|------------------------------------------|--------------------------------------------------|--------------|-----------------|
| Account | Source of Revenue | Actual Revenue | Current Year | Approved Budget |
| Number | Source of Revenue | 20_04 | Estimate | Appropriation |
| Nulliber | | | | |
| 3100 | TAXES | | T | |
| 3110 | General Property Taxes - Current | \$ 50,296 | \$ 50,000 | \$ 50,000 |
| 3120 | Prior Years' Taxes - Delinquent | 4,576 | 1,000 | 1,000 |
| 3130 | General Sales & Use Taxes | 150,620 | 165,000 | 150,000 |
| 3140 | Franchise Taxes | 80,349 | 95,000 | 68,779 |
| 3150 | Transient Room Tax | | | |
| 3161 | Re-appraisals | | | |
| 3162 | Assessing & Collecting - State-wide Levy | | | |
| 3163 | Assessing & Collecting - County Levy | | | |
| 3170 | Fee-in-Lieu of Property Taxes | 17,779 | 16,000 | 16,000 |
| 3200 | Penalties & Interest on Delinquent Taxes | 40 | 10,000 | |
| 3200 | Tenantes & Interest on Demiquent 1 and | | | |
| | | | | |
| | | 1 | | |
| 3200 | LICENSES AND PERMITS | | | |
| 3210 | Business Licenses & Permits | 2,490 | 3,050 | 2,300 |
| 3220 | Non-business Licenses & Permits | | | |
| 3221 | Building, Structures, & Equipment | 18,180 | 16,800 | 20,000 |
| 3222 | Marriage Licenses | | | <u>'</u> |
| 3223 | Motor Vehicle Operation | | | |
| 3224 | Cemetery - Burial Permits | | | |
| 3225 | Animal Licenses | 2,491 | 2.709 | 2,000 |
| | | | | <u></u> |
| | | | | |
| | | | | |
| 3300 | INTERGOVERNMENTAL REVENUE | | | |
| 3310 | Federal Grants | | | 217,995 |
| 3311 | General Governemnt | | | |
| 3312 | Public Safety | | | |
| 3313 | Highways and Streets | | | |
| 3315 | Health | | | |
| 3317 | Cultural - Recreation | | | |
| 3330 | Federal Payments in Lieu of Taxes | | | |
| 3340 | State Grants | 15,325 | 2,221 | 2,221 |
| 3350 | State Shared Revenue | | <u> </u> | |
| 3356 | Class "B" Road Fund Allotment | 75,757 | 62,042 | 63,000 |
| 3358 | Liquor Fund Allotment | 1,327 | 2,284 | 2,284 |
| 3370 | Grants from Local Units: | | | |
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| Willard | City | |
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Governmental Unit

2005-06

Fiscal Year

GENERAL FUND REVENUES

| GENERA | L FUND REVENUES | Prior Year | 1 | Ensuing Year |
|---------|----------------------------------------------|--------------------------------------------------|--------------------------------------------------|--------------------------------------------------|
| 1 | a | Actual Revenue | Current Year | Approved Budget |
| Account | Source of Revenue | • | Estimate | Approved Budget Appropriation |
| Number | | 20_04_ | Estillate | Appropriation |
| 2400 | CHARGES FOR SERVICES | | T | <u> </u> |
| 3400 | | | | |
| 3410 | General Government | | - | · · · · · · · · · · · · · · · · · · · |
| 3411 | Court Costs, Fees & Charges (Clerk) | | | |
| 3412 | Recording of Legal Documents (Recorder) | h / 05/ | 4 0 500 | 4 2 500 |
| 3413 | Zoning & Subdivision Fees | \$ 4,354 | \$ 2,500 | \$ 2,500 |
| 3415 | Sale of Maps & Publications | | | <u> </u> |
| 3416 | Auditor's Fees | | | |
| 3417 | Surveyor's Fees | | | |
| 3418 | Treasurer's Fees | | | 0.000 |
| 3420 | Public Safety | 13,434 | 9,200 | 8,000 |
| 3421 | Special Police Services | | | <u> </u> |
| 3422 | Special Protective Services | | | |
| 3423 | Corrective Fees (Jail) | | | <u> </u> |
| 3430 | Streets & Public Improvements | 174 | 4,462 | - |
| 3431 | Street, Sidewalk & Curb Repairs | | | |
| 3432 | Parking Meter Revenue | <u> </u> | <u> </u> | |
| 3433 | Street Lighting Charges | ļ | <u> </u> | |
| 3440 | Sanitation | ! | <u> </u> | |
| 3441 | Sewer Charges | | | |
| 3442 | Street Sanitation Charges | | | |
| 3443 | Refuse Collection Charges | | <u></u> | |
| 3444 | Sale of Waste & Sludge | | | |
| 3445 | Weed Removal & Cleaning Charges | | <u> </u> | |
| 3450 | Health | | | |
| 3470 | Parks and Public Property | 13,860 | 10,100 | 10,000 |
| 3480 | Cemeteries | <u> </u> | | |
| 3490 | Miscellaneous Services: | | | |
| | | | | |
| | | | | |
| | | | | <u> </u> |
| 3500 | FINES AND FORFEITURES | 146,596 | 141,000 | 115,000 |
| 3510 | Fines | | <u> </u> | |
| 3520 | Forfeitures | | | |
| | | | | |
| | | <u> </u> | | |
| 3600 | MISCELLANEOUS REVENUE | L | <u> </u> | |
| 3610 | Interest Earnings | 9,573 | 14,000 | 8,000 |
| 3620 | Rents & Concessions | | | |
| 3640 | Sale of Fixed Assets - Compensation for Loss | | <u></u> | |
| 3650 | Sale of Materials & Supplies | 18,031 | 9,300 | 8,000 |
| 3670 | Sales of Bonds | | | <u> </u> |
| 3680 | Other Financiing - Capital Lease Obligations | | <u> </u> | |

| Willard City |
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| Governmental Unit |
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| 2005-06 | |
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GENERAL FUND REVENUES

| Account | Source of Revenue | Prior Year Actual Revenue | Current Year | Ensuing Year Approved Budget |
|----------|----------------------------------------------|------------------------------|--------------|------------------------------|
| Number | Source of Actendo | 20_04_ | Estimate | Appropriation |
| Nullibei | | 20_04 | | |
| 3800 | CONTRIBUTIONS AND TRANSFERS | | | |
| 3810 | Transfer from: Gen Fund - Escrow | \$ 42,111 | | |
| 3820 | Transfer from: | , | | |
| | Transfer from: | | | |
| | Transfer from: | | | |
| | Transfer from: | | | |
| 3850 | Loan from: | | | |
| 3860 | Loan from: | | | |
| 3870 | Contribution from Private Sources | | | |
| 3880 | Beg. Class "B" Road Fund Bal. to be Appropr. | 20,264 | | |
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| | | | | |
| 3890 | Beg. General Fund Bal. to be Appropriated | | <u> </u> | |
| | | | | |
| | | <u> </u> | | |
| | TOTAL REVENUES | \$687,627 | \$606,668 | \$747,079 |
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| | Governmental Unit | |

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Fiscal Year

GENERAL FUND EXPENDITURES

| GENERA | L FUND EXPENDITURES | Prior Year | | Ensuing Year |
|---------|-----------------------------------------|---------------------|--------------|-----------------|
| Account | Nature of Expenditure | Actual Expenditures | Current Year | Approved Budget |
| Number | · | 20 <u>04</u> | Estimate | Appropriation |
| | | | | |
| 4100 | GENERAL GOVERNMENT | | | |
| 4110 | Legislative | | | |
| 4111 | Commission or Council | | | |
| 4112 | Legislative Committees & Special Bodies | | | |
| 4113 | Ordinances & Proceedings | | | |
| 4120 | Judicial | h 50 0/0 | ¢ 57 000 | \$ 63,300 |
| 4121 | City & Precint Courts | \$ 52,240 | \$ 57,000 | ψ 03,300 |
| 4122 | Juvenile Court | | | |
| 4123 | District & Circuit Courts | | | |
| 4124 | Law Library | | | |
| 4130 | Executive & Central Staff Agencies | | | |
| 4131 | Executive | | | |
| 4132 | Boards & Commissions | | | |
| 4133 | Central Purchasing | | | |
| 4134 | Personnel | | | |
| 4135 | Budgeting | - | | |
| 4136 | Data Processing | | | |
| 4137 | Microfilming | 107,569 | 120,000 | 128,650 |
| 4140 | Administrative Agencies Auditor | 107, 309 | 120,000 | 120,000 |
| 4141 | | | | |
| 4142 | Clerk Treasurer | | | |
| 4143 | Recorder | | | |
| 4144 | | | | |
| 4145 | Attorney Surveyor | | | |
| 4146 | Assessor | | | |
| 4147 | Non-Departmental | 41,688 | | |
| 4160 | General Governmental Buildings | 13,830 | 16,000 | 17,950 |
| 4170 | Elections | 15,050 | | |
| 4170 | Planning & Zoning | | | |
| 4190 | Education & Community Promotion | | | |
| 4170 | | | | |
| | | | | |
| 4200 | PUBLIC SAFETY | | | |
| 4210 | Police Department | 130,331 | 140,000 | 154,464 |
| 4220 | Fire Department | 30,660 | 30,000 | 244,795 |
| 4230 | Corrections (Jail) | | | |
| 4240 | Protective Inspection | | | |
| 4250 | Other Protective | | | |
| 4252 | Agricultural Inspection | | | |
| 4253 | Animal Control & Regulation | | | ļ |
| 4254 | Flood Control | | | |
| 4255 | Emergency Services (Civil Defense) | | | |

| Willard City | |
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| Governmental Unit | |

2005-06

Fiscal Year

GENERAL FUND EXPENDITURES

| J. I. I. I. | AL FOND EAFENDITURES | Prior Year | | Ensuing Year |
|--------------|-------------------------------------------------|---------------------|--------------|-----------------|
| Account | Nature of Expenditure | Actual Expenditures | Current Year | Approved Budget |
| Number | Tuiting of Emperium | 20 _04 | Estimate | Appropriation |
| 3 | | | | |
| 4300 | PUBLIC HEALTH | | | |
| 4310 | Health Services | | | |
| 4360 | Infirmaries | | | |
| | | | | |
| | | | | |
| | | | | |
| 4400 | HIGHWAYS & PUBLIC IMPROVEMENTS | | | |
| 4410 | Highways | 4450 014 | h410 000 | h100 (FO |
| 4415 | Class "B" Road Program | \$150,241 | \$110,000 | \$122,650 |
| 4420 | Sanitation | | | |
| 4430 | Sewage Collection & Disposal | | | |
| 4440 | Shop & Garage | | | |
| | | | | |
| | | | | |
| 4500 | PARKS, RECREA. & PUBLIC PROPERTY | | | |
| 4510 | Park & Park Areas | 15,803 | 15,000 | 15,270 |
| 4540 | Park Lighting | | | |
| 4560 | Recreation & Culture | | | |
| 4580 | Libraries | | | |
| 4590 | Cemeteries | | | |
| | | | | |
| | | | | <u> </u> |
| 4600 | COMMUNITY & ECONOMIC DEVEL | | | |
| 4600 | COMMUNITY & ECONOMIC DEVEL. Community Planning | | | |
| 4610 4620 | Community Planning Community Development | | | |
| 4620 | Urban Redevelopment & Housing | | | |
| 4650 | Economic Development & Assistance | | | |
| 4660 | Economic Opportunity | | | |
| 7000 | Donomio Opportunity | | | |
| | | | | |
| | | | | |
| 4700 | DEBT SERVICE | | | |
| 4710 | Principal and Interest | | | |
| | | | | |
| | | | | |
| | | | | |
| 4800 | TRANSFERS AND OTHER USES | 1/5 0/5 | 1.92,157 | |
| 4810 | Transfer to: Capital Projects | 145,265 | 26,511 | |
| 4820 | Transfer to: Class C Restricted | | 20, J11 | |
| | Transfer to: | | | |
| - | Transfer to: | | | |
| | TERRISIET 10: | 1 | 4 | |

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| Governmental Unit | |

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Fiscal Year

GENERAL FUND EXPENDITURES

| | | Prior Year | Command Vac | Ensuing Year Approved Budget |
|---------|-----------------------------------------|---------------------|--------------|--------------------------------|
| Account | Nature of Expenditure | Actual Expenditures | Current Year | Approved Budget Appropriation |
| Number | <u> </u> | 20_04_ | Estimate | Appropriation |
| | <u> </u> | - | | T |
| 4850 | Loan to: | | | |
| 4860 | Loan to: | | | |
| 4870 | Use of Restricted/Reserved Fund Balance | | | |
| 4871 | Class "B" Road Funds | | | |
| | | | | |
| 4900 | MISCELLANEOUS | | | |
| 4910 | Judgments & Losses | | | <u> </u> |
| 4970 | FEMA Reimbursement of Flood Costs | | | |
| 4980 | Other Flood Costs | | | |
| | | | | |
| 4880 | Appropriated Increase in Fund Balance | | | |
| | TOTAL EXPENDITURES | \$687,627 | \$606,668 | \$747,079 |
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| Willard City | |
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| Governmental Unit | |

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Fiscal Year

CAPITAL PROJECTS FUND

FORM 4

| | | Prior Year | | Ensuing Year |
|---------|------------------------------|------------------|---------------------------------------|--------------------------------------------------|
| Account | Description | Actual | Current Year | Approved Budget |
| Number | _ | 20 <u>04</u> | Estimate | Appropriation |
| | REVENUES: | | | |
| | Transfers from General Fund | \$145,265 | \$ 92,157 | |
| | Interest Income | | | <u>'</u> |
| | Other additions | | · · · · · · · · · · · · · · · · · · · | <u> </u> |
| | | | | |
| | TOTAL REVENUE | 1145,265 | 92,157 | |
| | Begining Fund Balance | ©277,552 | 359,479 | \$202,572 |
| | TOTAL AVAILABLE FOR APPROPR. | 425,817 | 451,636 | 202,572 |
| | EXPENDITURES: | | | |
| | Road Projects | 6.384 | 216,685 | 34,000 |
| | Police Vehicles/Equip | 6,384 -25,848 | 216,685 1,706 | |
| | Str/Fire Veh | 20,250 | 18,736 | 24,211 |
| | Computers | 10,856 | | |
| | Playground Equip | | 11,937 | |
| | TOTAL EXPENDITURES | \$ 63,338 | \$249,064 | \$58,221 |
| | Ending Fund Balance | \$359,479 | \$202.572 | \$144.351 |

OTHER FUNDS (Explain nature of fund)

| Account Number | Description | Prior Year Actual 20 | Current Year Estimate | Ensuing Year Approved Budget Appropriation |
|-------------------|-------------------------------------------|----------------------------|--------------------------|--------------------------------------------|
| | REVENUES: | | | |
| | Transfers from General Fund | | | |
| | Interest Income | | | |
| | Other additions | | | |
| | | | · | |
| | | | | |
| | Beginning fund balance to be appropriated | | | |
| | | | | |
| | TOTAL REVENUE | | | |
| | | | | |
| | EXPENDITURES: | | | |
| | | | ļ | |
| | | | | |
| | | | | |
| | Appropriated increase in fund balance | | <u> </u> | |
| | | <u> </u> | | |
| | TOTAL EXPENDITURES | | l | |

Willard City
Governmental Unit
2005-06

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND:

FORM 3

| 2111214 | NTERI RISE OR INTERIVAL SERVICE FUND. | | | TORW 3 | |
|---------|--------------------------------------------|------------------|------------------|-----------------|--|
| | | Prior Year | | Ensuing Year | |
| Account | Description | Actual | Current Year | Approved Budget | |
| Number | | 20 04 | Estim ate | Appropriation | |
| | OPERATING REVENUE: | | | | |
| | Charges for Services | \$292,210 | \$290,000 | \$279_000 | |
| | Interest Earned | 1,825 | 726 | 1,500 | |
| | Other: Misc. | 1,825 6,412 | 16,284 | 4,000 | |
| | TOTAL OPERATING REVENUE | 300,447 | 307,010 | 284,500 | |
| - | OPERATING EXPENSES: | | | | |
| | Personal Services | \$ 53,789 | \$ 61.800 | \$ 64,600 | |
| | Contractual Services | 48,000 | 48,000 | 48,000 | |
| | Material and Supplies | 60,418 | 69,341 | 82,100 | |
| | Depreciation | 70,573 13,276 | 65,000 | 65,000 | |
| | Other | 13,276 | 17,145 | 19,000 | |
| | TOTAL OPERATING EXPENSE | \$246,056 | \$256,286 | \$278,700 | |
| | OPERATING INCOME (LOSS) | \$ 54,391 | \$ 50,724 | \$ 5,800 | |
| | NON-OPERATING REVENUE (EXPENSES) | | | | |
| | AND TRANSFERS: | | | | |
| | Connection Fees | \$ 40.981 | \$ 26,906 | \$ 55,050 | |
| | Interest Expense | 42,173 | 41,000 | 40,000 | |
| | Capital Contributions from Outside Sources | | | | |
| | Operating transfers from: | | | | |
| | Operating transfers to: | | | | |
| | NET INCOME (LOSS) | \$ 53,199 | \$ 36,630 | \$20,850 | |

ANALYSIS OF CASH REQUIREMENTS:

| CASH OPERATING NEEDS: | | | |
|----------------------------------------------|-----------|-------------|-------------|
| Net Income (Loss) | \$ 53.199 | \$ 35,859 | \$ 20,850 |
| Plus: Depreciation | 70,573 | 65,000 | 65,000 |
| Less: Major Improvements & Capital Outlay | | 19,877 | 80,000 |
| Bond Principal Payments | 50,000 | 51,000 | 40,994 |
| TOTAL CASH PROVIDED (REQUIRED) | \$ 73,772 | (\$ 29,982) | (\$ 35,144) |
| SOURCE OF CASH REQUIRED: | | | |
| Cash Balance at Beginning of Year | \$234,802 | \$308,524 | \$278,542 |
| Invest. & Other Curr. Assets to be Converted | | | |
| Issuance of Bonds and Other Debt | | | |
| Loans from Other Funds | | | |
| TOTAL CASH REQUIRED | | | |